

2012-4-4

(Expired 1-1-2014 by P.L.4-2012, SEC.4.)

2012-5-2

(Expired 6-30-2013, by P.L.5-2012, SEC.2.)

2012-12-1

(Expired 12-31-2012, by P.L.12-2012, SEC.1)

2012-20-1

(Expired 9-1-2013 by P.L.20-2012, SEC.1.)

2012-28-26

(Expired 6-30-2013, by P.L.28-2012, SEC.26.)

2012-36-2

(Expired 12-31-2012, by P.L.36-2012, SEC.2.)

2012-37-60

(Expired 1-1-2013, by P.L.37-2012, SEC.60.)

2012-42-3

(Expired 12-31-2012, by P.L.42-2012, SEC.3.)

2012-48-76

(Expired 12-31-2013 by P.L.48-2012, SEC.76.)

2012-48-77

(Repealed by P.L.118-2012, SEC.24.)

2012-63-94

(Expired 6-30-13, by P.L.63-2012, SEC.94.)

2012-63-95

(Expired 10-1-2013 by P.L.63-2012, SEC.95.)

2012-69-7

(Expired 12-31-2012, by P.L.69-2012, SEC.7.)

2012-77-63

(Expired 7-1-2014 by P.L.77-2012, SEC.63.)

2012-77-64

(Expired 12-31-2012, by P.L.77-2012, SEC.64.)

2012-81-43

(Expired 1-1-2015 by P.L.81-2012, SEC.43.)

2012-81-44

(Expired 1-1-2015 by P.L.81-2012, SEC.44.)

2012-83-1

(Expired 12-31-2012, by P.L.83-2012, SEC.1.)

2012-86-2

(Expired 1-1-2013, by P.L.86-2012, SEC.2.)

2012-99-43

(Expired 6-30-2013, by P.L.99-2012, SEC.43.)

2012-104-1

(Expired 1-1-2013, by P.L.104-2012, SEC.1.)

2012-107-65

(Expired 7-2-2012, by P.L.107-2012, SEC.65.)

2012-107-66

(Expired 1-1-2014 by P.L.107-2012, SEC.66.)

2012-107-67

SECTION 67. (a) Notwithstanding the requirements set forth in IC 21-18.5-5, as added by this act, members serving as members of the Indiana commission on proprietary education on June 30, 2012, are considered members of the board for proprietary education established by IC 21-18.5-5-1, as added by this act, until the date the member's term would have expired under IC 21-17-2, before its repeal by this act.

(b) This SECTION expires July 1, 2017.

2012-107-68

(Expired 1-1-2013, by P.L.107-2012, SEC.68.)

2012-107-69

(Expired 12-31-2012, by P.L.107-2012, SEC.69.)

2012-109-17

(Expired 12-31-2013 by P.L.109-2012, SEC.17.)

2012-109-18

(Expired 7-1-2013 by P.L.109-2012, SEC.18.)

2012-110-1

(Expired 7-1-2013 by P.L.110-2012, SEC.1)

2012-110-2

(Expired 12-31-2012, by P.L.110-2012, SEC.2.)

2012-114-151

(Expired 12-31-2012, by P.L.114-2012, SEC.151.)

2012-121-6

(Expired 12-31-2012, by P.L.121-2012, SEC.6.)

2012-123-1

(Expired 12-31-2012, by P.L.123-2012, SEC.1.)

2012-125-418

(Expired 12-31-2012, by P.L.125-2012, SEC.418.)

2012-126-65

(Expired 12-31-2012, by P.L.126-2012, SEC.65.)

2012-132-22

(Expired 1-1-2013, by P.L.132-2012, SEC.22.)

2012-132-23

(Expired 1-1-2013, by P.L.132-2012, SEC.23.)

2012-132-24

(Expired 1-1-2013, by P.L.132-2012, SEC.24.)

2012-133-196

(Expired 12-31-2012, by P.L.133-2012, SEC.196.)

2012-133-197

(Expired 6-30-2013, by P.L.133-2012, SEC.197.)

2012-133-198

(Expired 12-31-2013 by P.L.133-2012, SEC.198.)

2012-137-125

(Expired 1-1-2015 by P.L.137-2012, SEC.125.)

2012-137-126

(Expired 1-1-2014 by P.L.137-2012, SEC.126.)

2012-137-127

(Expired 1-1-2015 by P.L.137-2012, SEC.127.)

2012-137-128

(Expired 12-31-2014 by P.L.137-2012, SEC.128.)

2012-137-129

(Expired 1-1-2013, by P.L.137-2012, SEC.129.)

2012-137-130

(Expired 1-1-2014 by P.L.137-2012, SEC.130.)

2012-137-131

(Expired 12-31-2012, by P.L.137-2012, SEC.131.)

2012-137-132

(Expired 1-1-2013, by P.L.137-2012, SEC.132.)

2012-137-133

(Expired 7-1-2014 by P.L.137-2012, SEC.133.)

2012-137-134

(Expired 12-31-2012, by P.L.137-2012, SEC.134.)

2012-138-6

(Expired 1-1-2013, by P.L.138-2012, SEC.6.)

2012-138-7

(Expired 1-1-2013, by P.L.138-2012, SEC.7.)

2012-138-8

(Expired 1-1-2013, by P.L.138-2012, SEC.8.)

2012-138-9

(Expired 1-1-2013, by P.L.138-2012, SEC.9.)

2012-142-1

(Expired 12-31-2012, by P.L.142-2012, SEC.1.)

2012-144-7

(Expired 1-1-2013, by P.L.144-2012, SEC.7.)

2012-144-8

(Expired 7-1-2013 by P.L.144-2012, SEC.8.)

2012-144-9

(Expired 7-1-2013 by P.L.144-2012, SEC.9.)

2012-145-28

(Expired 6-30-2014 by P.L.145-2012, SEC.28.)

2012-146-8

(Expired 1-1-2015 by P.L.146-2012, SEC.8.)

2012-146-9

(Expired 1-1-2013, by P.L.146-2012, SEC.9.)

2012-146-10

(Expired 1-1-2013, by P.L.146-2012, SEC.10.)

2012-146-11

SECTION 11. (a) This SECTION applies to a taxpayer, notwithstanding IC 6-1.1-3, IC 6-1.1-11, IC 6-1.1-17, IC 6-1.1-37, 50 IAC 4.2, 50 IAC 16, or any other statute or administrative rule.

(b) This section applies to assessment dates (as defined in IC 6-1.1-1-2) occurring in 2009 through 2011.

(c) As used in this SECTION, "taxpayer" refers to an Indiana nonprofit corporation, trust, or other entity that is exempt from Indiana adjusted gross income taxes under IC 6-3-2-2.8(1) and that owns real

or personal property, or both, located at one (1) of the following parcels or street addresses in Marion County:

- (1) Parcel 1025784 at 3145 North Meridian Street.
- (2) Parcels 1054687, 1011724, 1024353, 1060216, and 1092651 at 1544 Columbia Avenue.
- (3) Parcel 1009407 at 2455 Dr. Martin Luther King Jr. Street.
- (4) 8604 Allisonville Road.

(d) Notwithstanding any other law, a taxpayer, after March 31, 2012, but before October 1, 2012, may file or refile in person or in any other manner consistent with IC 6-1.1-36-1.5:

- (1) a Form 136 property tax exemption application, along with any supporting documents, schedules, or attachments, claiming an exemption from real property taxes or personal property taxes, or both under IC 6-1.1-10, for any assessment date described in subsection (b); and
- (2) a personal property tax return, along with any supporting documents, schedules, or attachments, relating to any personal property under IC 6-1.1-10, for any assessment date for which an exemption is claimed on a Form 136 property tax exemption application that is filed under this subsection.

(e) Any property tax exemption application or personal property tax return filed or refiled under subsection (d):

- (1) is, subject to this SECTION, allowed; and
- (2) is considered to have been timely filed.

(f) If the taxpayer demonstrates in the application or by other means that the property that is subject to the exemption would have qualified for an exemption under IC 6-1.1-10, if the application had been filed under IC 6-1.1-11 in a timely manner:

- (1) the taxpayer is entitled to the exemptions from real property taxes or personal property taxes, or both, as claimed on the property tax exemption applications filed or refiled by the taxpayer under subsection (d);
- (2) the taxpayer is not required to pay any property taxes, penalties, or interest with respect to the exempt property;
- (3) any liens imposed on the property for property taxes, penalties, or interest that would otherwise be due for the affected assessment dates are released; and
- (4) notwithstanding the filing deadlines for a claim in IC 6-1.1-26, the taxpayer is eligible for a refund of any property taxes, penalties, or interest paid for the affected assessment dates, if the taxpayer files a claim under IC 6-1.1-26.

(g) If the exemption is granted under this SECTION, the county shall issue a refund to the taxpayer for all taxes paid for the 2009 through 2011 assessment dates with respect to the exempt property. The county may pay the refund to the taxpayer in three (3) equal installments over a three (3) year period from the date the county determines that the property qualifies for the exemption.

(h) This SECTION expires January 1, 2016.

2012-146-12

(Expired 1-1-2015 by P.L.146-2012, SEC.12.)

2012-153-6

(Expired 1-1-2013, by P.L.153-2012, SEC.6.)

2012-156-1

(Expired 12-31-2012, by P.L.156-2012, SEC.1.)

2012-159-13

(Expired 12-31-2012, by P.L.159-2012, SEC.13.)

2012-160-66

(Expired 7-1-2013 by P.L.160-2012, SEC.66.)

2012-160-67

(Expired 6-30-2013, by P.L.160-2012, SEC.67.)

2012-160-68

(Expired 12-31-2012, by P.L.160-2012, SEC.68.)